Chapter VIII.—Contractors' and Disbursers' Ledger.

A.—Ledger.

67. A ledger should be maintained by the Divisional Officer in Form 12 for all accounts with contractors and disbursers. On the debtor side should be entered all payments made to them, and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash. 448 A-42.

68. Only one account is opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work. 448A-43.

69. Each item charged in the cash book under "Forest Advances" should be posted at once in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account will thus be a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained. 448A-42 and 43.

70. The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals. 448A-44.

71. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which should be appropriate to that particular account until it is finally closed, the numbering being in a continuous sequence through successive years. 448A-45.

B.—Monthly Abstract of the Ledger.

72. An abstract of the contractors' and disbursers' ledger accounts should be prepared monthly in Form 13 and, with the supporting vouchers, it should be submitted in original to the Conservator on the same day on which the monthly accounts are sent to the Accountant General (Articles 59 and 60). In this abstract should be shown in consecutive order first the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts should be given at the foot of the abstract. 448A-46 and 50.

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator, *vide* Articles 74 and 76.

73. The abstract for March in each year should be accompanied by a brief statement explaining the circumstances under which each item 448A-47.